BILL NO.

5 - 2019

INTRODUCED

December 11, 2019

ORDINANCE NO.

4 - 2019

ADOPTED

December 27, 2019

TAX ORDINANCE RE-ENACTED

AN ORDINANCE OF THE CITY OF MONONGAHELA, COMMONWEALTH OF PENNSYLVANIA, FIXING CERTAIN TAXES FOR GENERAL REVENUE PURPOSES FOR THE YEAR 2020.

BE IT ORDAINED by the City of Monongahela and it is hereby ordained and enacted by the Council of the City of Monongahela,

SECTION I. That the following levies under Act 511 and its amendments be and is hereby levied:

- (a) Mercantile tax annually enacted without substantial change.
- (b) Wage Tax annually enacted without substantial change.
- (c) Occupational privilege tax annually enacted without substantial change.
- (d) Deed transfer tax annually enacted without substantial change.
- (e) Mechanical devices annually enacted with change as per Bill No. 4-1988 without substantial change.
- (f) Per capita taxes annually enacted without substantial change.

SECTION II. The Local Tax Collection Law under 72 P.S. 5860.306 establishing nine percent (9%) interest per annum to be collected on real estate taxes liened with the Washington County Tax Claim Bureau.

SECTION III. Pursuant to 72 P.S. § 5511.1 et seq., "Local Tax Collection Law," the City hereby establishes its discount, payment at face, and penalty schedule as follows:

- 1. **Discount:** A taxpayer shall be entitled to a discount of 2% of the whole amount of the tax if said tax is paid within two months after the date of the tax notice.
- 2. Payment at Face: The full amount of tax if paid during the two months following the end of the discount period.
- 3. **Penalty:** A penalty of 10% shall be added to the face amount for all taxes not paid within four months after the date of the tax notice.

ORDAINED AND ENACTED into an Ordinance this 27th day of December 2019.

Mayor

ATTEST:

City Clerk